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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	79.	Press	<i>Original</i>
B.P. No.		Mis?	
Dated	12. 1.	195	
		1875	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
12th January 1875.*

Read the following papers.—

No 175. From T. MOSS, Esq, Officiating Controller of Public Works Accounts, to Colonel G. W. WALKER, R E, Secretary to Government, Public Works Department, dated Madras, 20th October 1874, No 6,454.

I HAVE the honor to forward herewith, for the information and orders of Government, a copy of the correspondence noted in the margin relative to grass rents credited as Irrigation Revenue in the books of the Public Works Department, but claimed as Local Fund receipts by the Civil Department.

Printed copy of Proceedings of the Board of Revenue, No. 2,950, of the 10th October 1874

Letter No 6,455, dated the 20th October 1874, from the Officiating Controller of Public Works Accounts

2. From the report made in my letter No 3,421 of the 23rd July 1874, it will have been seen that District Engineers consider that in judging of the revenue yielded by irrigation works grass rents should be taken into account.

No 875.

No.176. *Note by the Chief Engineer for Irrigation.*

I HAVE not with me in camp the Order of Government, No. 2,468, of the 22nd November 1862, Revenue Department, wherein it was laid down that grass rents collected on the canal banks in the Godavery District should be credited to Local Funds, instead of to extra revenue, and so I am not at the moment aware on what considerations this decision was arrived at. It appears however to be necessary, now that all direct and indirect expenditure in connection with irrigation works has to be charged against them, that all items of revenue of whatever kind derived from them should be credited to them in the accounts.

2. Perhaps on re-consideration the Government will see fit to modify previous orders on the subject, but, whatever the ultimate disposal of items of miscellaneous revenue derived from irrigation works, it would appear to be necessary that the works, whence they are obtained, should receive credit in the Public Works Accounts, for those works have been constructed or are maintained from Imperial Funds, and accounts professing to show results cannot well omit any known source of income.

CAMP AT TRICHENDORE, (Signed) JOHN MULLINS, Lieut.-Colonel, R E,
27th October 1874. *Chief Engineer for Irrigation.*

No. 177. ORDER THEREON, 12th January 1875, No. 79.

IRRIGATION, No. 23.
Account.

THE Government observe that the question referred for orders by the Controller of Public Works Accounts has been disposed of in G. O, No. 3,278, dated 19th November 1874.

(True Extract.)

Colonel, R.E.,
Secretary to Government.

To the Chief Engineer for Irrigation.
" Controller of Public Works Accounts.
Exd S T. Austin.
Spare Copies

PROCEEDINGS OF THE BOARD OF REVENUE, dated 10th October 1874.

Read the following letters —

From W. S FOSTER, Esq, Acting Collector of the Godavery District, to
H E STOKES, Esq, Acting Secretary to the Board of Revenue, dated
Cocanada, 10th October 1873, No 342.

ADVERTING to my letter of the 29th ultimo, No 322, I have the honor to
bring to notice that all Range officers have been remitting sums realized by them
to the Civil treasuries with Pass books, and which are credited in the lump to
Imperial revenue as the Pass books contain no particulars

2 In order to ascertain whether the whole sums remitted by them are to be
credited to Imperial revenue, or part of which comprising the realizations on
account of grass rents and such other items which ought to be carried to the cre-
dit of Local Funds, I asked the District Engineer either to particularize the
nature of the receipts in the Pass books, or to furnish the Treasury officers with
separate Memoranda of full particulars, but he declines to do so in his reply of
the 6th instant, No 2,091, quoting at the same time a Circular of the Accountant-
General, No. 21, dated 4th August 1870, to the effect that "no particulars may
be called for in the case of Public Works remittances"

3 I request, therefore, that the Board will be pleased to adopt such measures
as it may deem necessary to require Public Works officers to afford every infor-
mation called for by the Revenue Department to enable it to credit sums received
under their proper heads, and thereby avoid a deal of unnecessary correspondence
and alterations in the accounts

From the same Officer, dated Cocanada, 2nd May 1874, No 120.

In forwarding herewith docket letter (to be returned), No. 505, dated 21st
April 1874, from the Accountant-General, calling for copies of correspondence on
the subject of particularizing the sums remitted by the Public Works Depart-
ment to Revenue treasuries, I have the honor to state that the Accountant-Gen-
eral in the first place knows that the matter is before the Board, and that he could
have obtained the requisite information from them in an hour instead of writing
to Cocanada, a place of five days post.

2 No orders have as yet been passed on my letter, No 342, dated 10th
October 1873 If the Board think it right to instruct the officers of the Depart-
ment Public Works to give the particulars of the sums remitted by them I
request that the necessary instructions may be passed on the subject.

ENCLOSURE No 1

From the Accountant-General, Madras, to the Deputy Collector of the Godavery District, dated
Fort Saint George, 21st April 1874, No 505

Vide Analysis of October's accounts from Controller of Public Works Accounts, dated 10th
April 1874, No. 253.

2 The undersigned has the honor to inquire whether any, and if so what orders have been passed by the Board of Revenue regarding the "Grass rents" held in deposit by you in October and November last, and short credited in those months' Treasury accounts to the Public Works Department. The Controller of Public Works Accounts claims credit for the two sums, and wishes to be furnished with copies of correspondence if the amounts have not already been credited to his department.

(Signed) R W LODWICK,
Accountant-General

From W S FOSTER, Esq, Acting Collector of the Godavery District, to
J GROSE, Esq, Secretary to the Board of Revenue, dated Cocanada,
5th August 1874, No 266

In continuation to my letters, Nos 342 and 120, dated 10th October 1873, and 2nd May 1874, respectively, I have the honor to forward herewith a copy of the Controller's remarks on a letter from my Treasury Deputy Collector to the Accountant-General and his endorsement thereon on the subject of crediting grass rents to Public Works Department

2. Rupees 2,786 10 8, as per margin, having been remitted to the treasury

	RS	A	P	
In October 1873	1,373	9	4	as "Grass rents" they were credited to
.. November ..	430	1	6	Local Funds and the Controller now
.. December ..	397	15	0	claims credit for it
.. January 1874	188	1	6	3 Standing Order, No 76, of the
.. February ..	177	1	2	Board of Revenue clearly states that the
.. March ..	219	14	2	rents realized by grazing on canal banks,
Total	2,786	10	8	etc, should always be credited to Local

Fund account framed by Government the heading "Grass rents" is opened for the purpose under 2, "Allotments from General revenues" If the Department Public Works were to take credit of such sums there would be no collections whatever coming under this head, as the other grass rents on tracts of land rented out for pasture are credited to Land Revenue, Miscellaneous

4 The canal banks having been placed under the control of the officers of the Department Public Works by the order of Government, No 1,462, dated 19th December 1873, rents on those lands are realized and remitted by them to the Revenue treasuries

5 Remittances by the Department Public Works are always made without any particulars of the sums, and the officers claim credit for all such sums whatever they may be. I cannot see any reason why the officers of the Department Public Works should not particularize their remittances, and why they should claim credit for all those sums which should properly go to other departments

6. Under these circumstances I request the Board will be good enough to allow the sums already credited to Local Funds to stand as they are, and to issue early instructions to the officers of the Public Works Department to give the particulars of all the sums remitted by them to the Revenue treasuries

ENCLOSURE No 1

From H RICHARDSON, Esq, Deputy Collector in charge of the Treasury, Godavery District, to R W LODWICK, Esq, Accountant-General, Madras, dated Cocanada, 15th July 1874, No 61.

With reference to your letter, No 2,398, dated 18th ultimo, I have the honor to inform you that the Tahsildar of Ramachendrapur, in his report of the 12th instant, states that the sum of Rupees 188-1-6 therein alluded to was remitted by the Delta Superintendent and Overseer of the Public Works Department, with chellans, particularizing the money as "Grass rents," and that he credited it in the accounts accordingly under orders of the Collector

No 3,646

FORWARDED in original (to be returned) to the Controller of Public Works Accounts, with a request that he will state below whether this information is satisfactory

MADRAS, (Signed) R W LODWICK,
22nd July 1874 Accountant-General

No 3,602

THE Range officer should not have entered details, and his attention will be called to the orders which prohibit details being given But the Civil Department will have to credit the Public Works Department with the amount

MADRAS, (Signed) T MOSS,
27th July 1874 Offg Controller, P W Accounts

No 3,845

COPY forwarded to the Deputy Collector, Godavery, with a request that he will credit Public Works Department with all items hitherto credited to "Grass rents," commencing from October last

MADRAS, (Signed) D KISSUN SING,
28th July 1874 Asst to the Accountant-General

(True Copy)

(Signed) W S FOSTER,
Acting Collector

From W. S FOSTER, Esq, Acting Collector of the Godavery District, to
J GROSE, Esq, Secretary to the Board of Revenue, dated Cocanada,
7th September 1874, No 319.

With reference to my letters, numbers and dates as per margin, I have the honor to forward herewith copy of a letter from the Accountant-General, No. 4,785, dated 25th ultimo, requesting the transfer of "Grass rents" realized by the Department Public Works and credited to Local Funds, to Public Works Department

2 The matter is still before the Board, and I do not see any reason why I should comply with the Accountant-General's request when no final orders have been issued by Government on the subject

3. The Accountant-General knows that the matter is still undecided, and the Board will observe that he should not have asked me to do this as if the matter were finally settled.

ENCLOSURE No 1.

From the Deputy Accountant-General, Madras, to the Acting Collector of the Godavery District, dated Fort Saint George, 25th August 1874, No 4,785

The undersigned has the honor to state that several sums in the Treasury accounts from October last have been credited to "Grass rents" by the Tahsildar of Ramachendrapuram, and thus short credited to the Public Works Department. The Controller of Public Works Accounts claims these credits, and the items are shown in his accounts with this office as unadjusted. You will please direct the Treasury officer to credit all the amounts short credited from October to that department should there be no valid reason for not doing so, and thus remove the outstanding

(Signed) J E COOKE,

Deputy Accountant General,
in charge Accountant-General's Office.

(True Copy)

(Signed) W S FOSTER,

Acting Collector

In the first of the foregoing letters the Acting Collector represents that remittances to the Civil treasuries by the Public Works Department are always made without any particulars in the Pass books and credited in the lump to Imperial revenue, and that the District Engineer declines to particularize the nature of the receipts in the Pass books or to furnish the Treasury officers with separate Memoranda of particulars, and requests that Public Works officers may be required to afford the necessary information

2. In the third letter Mr. Foster mentions that Rupees 2,786-10-8, as per margin, having been remitted to the treasury as "Grass rents" collected on the canal banks they were credited to Local Funds, but that the Controller insists on the amount being credited to the Public Works Department, and requests, for reasons stated, that the sums already credited to Local Funds may be allowed to stand

3 As regards the first point the Board observe that the Accountant-General's Circular, dated 4th August 1870, No 2, based on a representation made by the Controller of Public Works Accounts, strictly prohibits Public Works officers from furnishing Treasury officers with details of the cash remittances made by them, the entry in the Remittance book being held to be sufficient for the acceptance of the money. The Board believe that the Range officers credit in their monthly accounts rendered to the Controller the several items of remittances to the head "Miscellaneous receipts, Public Works Department," besides furnishing a schedule showing the particulars of the items. The Controller, after examining the items, notifies to the Accountant-General that such and such amounts should be credited to the heads Imperial, Provincial, and Local without any description of the nature of the items. The Board think it would be well if the necessary particulars were furnished to the Accountant-General for communication to Treas-

ury officers. If it is discovered that any item of receipt has not been credited to the proper head of account the Collector will then be able to refer the matter for the orders of the Board. The Board will be glad to be favored with the opinion of the Controller on this point.

4. With respect to the second point the Board observe that Government have in their order (Revenue Department), dated 22nd November 1862, No 2,468, on the recommendation of the then Chief Engineer and Accountant-General, directed that the grass rents collected on the canal banks in the Godavery District should be credited to "Local Funds" instead of to "Extra revenue". So long as the collections were made by the Revenue authorities they were credited to "Local Funds," sub-head "Grass rents," but the Public Works Department appears to have credited them to Imperial revenues and the mistake was not and could not be discovered by the Treasury officers, because the Public Works officers gave no particulars of the sums remitted by them. The Accountant-General is requested to be so good as to favor the Board with his opinion as to the arrangements which should now be made for the transfer from Imperial Fund to Local Funds of all the grass rents collected on canal banks of the district which have been erroneously credited to the former fund, and the Controller is requested to withdraw his order, directing that the grass rents collected from October 1873 to March 1874 should be transferred from the Local Fund to Receipts by the Department Public Works.

(True Copies and Extract.)

(Signed) J. GROSE,
Secretary.

To the Controller of Public Works Accounts
" the Accountant-General.
" the Acting Collector of the Godavery District.

Exd. J. Tulloch.